

**Illinois Department of Revenue
Regulations**

Title 86 Part 470 Section 470.115 Effective Period of Act
--

TITLE 86: REVENUE

**PART 470
THE GAS REVENUE TAX ACT**

Section 470.115 Effective Period of Act

The Gas Revenue Tax Act became effective July 24, 1945. From March 11, 1937, through July 23, 1945, persons who were engaged in the business of distributing, supplying, furnishing or selling gas for use or consumption were subject to The Public Utilities Revenue Act (Ill. Rev. Stat. 1983, ch. 120, pars. 468 et seq.).

(Source: Amended at ____ Ill. Reg. ____, effective ____)